



INDUSTRY CIRCULAR

DEPARTMENT OF
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Washington, D.C. 20226

Number: 77-13

Date: June 24, 1977

SIGN OF WHOLESALE LIQUOR DEALER

To Wholesale Liquor Dealers
and Others Concerned:

Purpose. This circular advises you that wholesale dealers required to pay special tax as wholesale dealers in liquors but who sell only wines or only wines and beer may post signs which read "Wholesale Dealer in Wines" or "Wholesale Dealer in Wines and Beer," respectively, outside of their place of business. ATF Ruling 77-20 will be published in the July 1977 ATF BULLETIN and will set forth the Bureau's position regarding the wording of a sign which is required on the premises of a wholesale liquor dealer. The ruling will read substantially as follows:

The Bureau of Alcohol, Tobacco and Firearms has been asked if a wholesaler dealing in wines only or in wines and beer only may post signs which read "Wholesale Dealer in Wines" or "Wholesale Dealer in Wines and Beer" in view of the amendment to 27 CFR 194.245 by Treasury Decision ATF-42.

The provisions of 27 CFR 194.245 which implemented, in part, the Tax Reform Act of 1976 (Pub. L. 94-455), provide that a wholesale dealer in liquors who is required to pay special tax as a dealer shall post a sign visibly on the outside of the place of business and that the sign will have the name or firm of the dealer and the words "Wholesale Liquor Dealer" or "Wholesale Liquor Dealer under Federal Law."

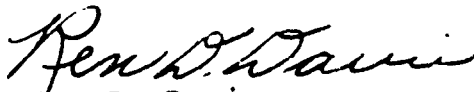
Prior to February 1, 1977, a wholesale dealer who obtained a special tax stamp designated "Wholesale Dealer in Wines" or "Wholesale Dealer in Wines and Beer" was permitted, in compliance with 26 U.S.C. 5115(a), to post a sign with words conforming to the designation on the special tax stamp. Because the Tax Reform Act of 1976 incorporated the "wholesale dealer in wines" and "wholesale dealer in wines and beer" taxpayer categories into the primary category ["wholesale dealer in liquors

(spirits, wines, beer)"]], the designation on the special tax stamp was changed to read "wholesale dealer (distilled spirits, wines and beer)." Since 26 U.S.C. 5115(a) permits signs to be in conformity with the designation on the special tax stamp, the Bureau has determined that signs which read "Wholesale Dealer in Wines" and "Wholesale Dealer in Wines and Beer" conform to that designation.

Held, a wholesale dealer, required to pay special tax as a wholesale dealer in liquors but who sells only wines or only wines and beer, may also satisfy the sign requirements of 27 CFR 194.245 and 26 U.S.C. 5115(a) by posting a sign that contains the name or firm of the wholesaler and one of the following as applicable:

- (1) "Wholesale Dealer in Wines," or
- (2) "Wholesale Dealer in Wines and Beer."

Inquiries. Inquiries about this circular should refer to its number and be addressed to the Assistant Director (Regulatory Enforcement), Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue, N.W., Washington, DC 20226 (Attention: R:R:R).


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Director

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